

Exhibit U

April 10, 2007

The Honorable Helen Gillmor
Chief U.S. District Judge
US District Court of Hawaii
300 Ala Moana Blvd.
Honolulu, Hawaii 96850

Re: Mr. Kenneth Chio Heng Iong

I have had a business relationship and have known Mr. Kenneth Iong personally for over fifteen years. Over the past fifteen years that I have done business with Mr. Iong I have never had any reason to question his integrity, honesty, or his ethics. When I first met Mr. Iong and did business with Sushi Chef he worked out of a small storefront on Kapahulu Avenue and made his deliveries with a small van throughout Oahu. During this time Mr. Iong treated me as if I was his major customer.

As Sushi Chef grew into a multi million dollar business my business was never overlooked and we were still as important as the day we first did business. Personally I have found Ken to be very personable and honorable and he never forgot his humble beginnings. Though some may head for the hills in this time of turmoil for Ken I can honestly say there are allot of business people in the food trade that owe their current standing to Ken.

In his personal life I have found Ken to be very progressive in hiring folks who speak English as a second language giving them an opportunity that others would not. He took on people who had the drive and the work ethic but never the opportunity in a foreign land. He gave them that opportunity and they found a home and employment in his companies.

In my tenure with Tesoro Oil and now with Minit Stop Stores on Maui I had and continue to have control over a one and a half million dollars worth of purchasing per month. I assure you that my confidence in Ken as a businessman and as a person has never wavered. I trust Ken as a business partner and as a personal friend now as ever before.

Please consider what I have written here as you ponder the facts about this case. Please understand that I write these facts because I want to and because I believe them to be true. Ken is a good citizen of the State of Hawaii and it would be an injustice to Ken if these facts I have listed are not considered in his case.

Sincerely,



Kim A. Robello
Marketing Manager Minit Stop Stores